



## Tax Rates, Wage Limits, and Value of Meals and Lodging

YEAR	MAXIMUM TAXABLE WAGE BASE		MAXIMUM UI TAX % Unrated      Rated	ETT	SDI TAX %	DI ELECT. COVERAGE		VALUE OF MEALS				
	UI	DI				Qtrly. Wages	Tax %	DAY	BR.	LU.	DI.	UNID.
2003	7,000	56,916	3.4      5.4	0.1	0.9	*	1.97	8.45	1.85	2.55	4.05	2.95
2002	7,000	46,327	3.4      5.4	0.1	0.9	*	1.63	8.20	1.80	2.50	3.90	2.85
2001	7,000	46,327	3.4      5.4	0.1	0.9	*	1.66	7.85	1.70	2.40	3.75	2.75
2000 eff. 4-1-00 thru 12-31-00	7,000	46,327	3.4      5.4	0.1	0.7	*	1.99	7.75	1.70	2.35	3.70	2.70
2000 eff. 1-1-00 thru 3-31-00	7,000	46,327	3.4      5.4	0.1	0.5	*	1.99	7.75	1.70	2.35	3.70	2.70
1999	7,000	31,767	3.4      5.4	0.1	0.5	*	2.15	7.55	1.65	2.30	3.60	2.65

### VALUE OF LODGING

\* The DI Elective Coverage quarterly wages are the greater of \$1,150, or one-fourth of the profit shown on the individual's IRS Schedule SE, as reported on or before April 15 of the preceding tax year (e.g. on the 1999 IRS schedule for 2001).

(Max. Per Month)	(Min. Per Week)
2003      \$886	\$28.75
2002      \$826	\$26.80
2001      \$778	\$25.25
2000      \$742	\$24.05
1999      \$705	\$22.90

**NOTE:** Lodging: (66 2/3 percent of ordinary rental value, but not to exceed the above Max. or be less than the above Min.) These values apply to non-maritime employees only.